



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

August 20, 2004

The Honorable Tom Horne
Superintendent of Public Instruction
Arizona Department of Education
Executive Officer
Arizona State Board of Education
1535 West Jefferson Street
Phoenix, AZ 85007

Subject: Ray Unified School District No. 3

Dear Mr. Horne:

We issued a letter May 19, 2004, informing Ray Unified School District No. 3 that we had not received its audit reports and the Uniform System of Financial Records (USFR) Compliance Questionnaire for the year ended June 30, 2003. They were due by March 31, 2004. We informed the District's Governing Board that if the District did not submit the reports and questionnaire within 90 days, we would notify the Arizona State Board of Education.

To date, we have not received the District's audit reports and questionnaire for the year ended June 30, 2003. Consequently, the District has not complied with the USFR and state and federal law in regard to report submission, and we request that the Board take appropriate action as prescribed by Arizona Revised Statutes §15-272.

If you have questions concerning this matter, please call Magdalene Haggerty, Accounting Services Director, or Gregg Rickert, Accounting Services Manager, at (602) 553-0333.

Sincerely,

Debra K. Davenport
Auditor General

DKD/MH/gr

cc: Governing Board

Mr. Joseph Bullmore, Superintendent
Ray Unified School District No. 3

The Honorable Jack W. Harmon, Pinal County School Superintendent

Ms. Christy Farley, Executive Director
Arizona State Board of Education

Ms. Vicki G. Salazar, Associate Superintendent of Financial Services
Arizona Department of Education